



THE ATTORNEY GENERAL OF TEXAS

GROVER SELLERS

AUSTIN 11, TEXAS

~~JOHN DOUGLAS SELLERS~~XXXXX
ATTORNEY GENERAL

Honorable Wayne Lefevre
County Auditor
Clay County
Henrietta, Texas

Dear Sir:

Opinion No. O-6184

Re: If a four-teacher rural school pays all of its expenses for a year, does the State have any claim on the extra money they may have left as a balance? And related matters.

We are in receipt of your letter of recent date reading as follows:

"I would like an answer to the following question.

"If a four teacher rural school pays all of its expenses for a year, does the State have any claim on the extra money they may have left as a balance?" This school receives no State Aid money, and receives only the regular State apportionment. Also in the event (event) the school is allowed to keep the money, may they invest it in interest bearing government bonds or other securities?"

Replying to the above, you are advised that the State has no claim on the balance, and such balance may be invested in government bonds. We enclose herewith a copy of Opinion No. O-5785, which we think answers your inquiry regarding the investment of such balance.

Your question with respect to whether it is necessary for your school to make out a budget is answered in the affirmative. Article 689a-18, Vernon's Revised Civil Statutes, 1925, reads as follows:

"The County Superintendent of Schools is hereby designated as the budget officer for each common school district of such county. Immediately after the County Superintendent receives notice of the apportionment made by the State Board of Education to the common school districts of the county, he shall prepare a budget for each common school district in the county, which budget must be itemized in detail according to the purpose of expenditure, and must cover insofar as possible all expenditures proposed for the current year. When so prepared, the budget for each common school

district shall be submitted to the Board of Trustees in each district for approval, and when so approved by such Board of Trustees, and by the County Superintendent, it shall be filed in the office of the County Superintendent; and no expenditure shall be made in the district except as provided for in the budget, except it be in the case of unforeseen emergency; and in each such instance, a supplemental budget may be approved in the same manner as the original budget and a copy of the supplemental budget filed with the original budget. Copies of all budgets, when finally approved by the County Superintendent and the trustees of the various common school districts in the county shall be filed with the County Clerk. At any time during the process of the preparation of the budget any taxpayer shall have the right to file with the County Superintendent or with the Board of Trustees of any district, any statement or protest which he may desire to file, concerning any item of expenditure proposed for the current year; and such statement or protest shall be given due consideration by the County Superintendent, or by the Board of Trustees in their final action upon the adoption of the budget. Acts 1931, 42nd Leg., p. 339, ch. 206, § 19."

We trust that we have answered your questions satisfactorily.

Yours very truly

ATTORNEY GENERAL OF TEXAS

By /s/ C.F. Gibson

C. F. Gibson
Assistant

APPROVED SEP 21, 1944
/s/ GROVER SELLERS
ATTORNEY GENERAL OF TEXAS

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Approved
Opinion Committee
By B W B
Chairman

Encl.
OK
F.D.